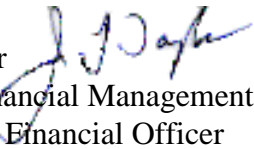




UNITED DEPARTMENT OF COMMERCE
Chief Financial Officer
Assistant Secretary of Administration
Washington, D.C. 20230

AUG 14 2000

MEMORANDUM FOR All Holders of the DOC Accounting Principles and Standards Handbook

FROM: James L. Taylor 
Director for Financial Management and
Deputy Chief Financial Officer

The DOC Accounting Principles and Standards Handbook (Handbook), initially issued in 1969, has been revised in its entirety to incorporate changes brought forth by new laws, regulations, and FASAB pronouncements. Also, revisions to the Handbook were aimed at eliminating redundancy and reflecting changes in the DOC organizational structure. The first six chapters of the new Handbook were revised and issued on August 31, 1999. This Transmittal Memorandum issues the remaining ten chapters of the Handbook.

Transmittal Memorandum No. TM A-02 issues the following chapters:

- Chapter 7 - Administrative Control of Funds
- Chapter 8 - Assets
- Chapter 9 - Liabilities
- Chapter 10 - Equity of the U.S. Government
- Chapter 11 - Fees and Revenues
- Chapter 12 - Managerial Cost Accounting
- Chapter 13 - Grants and Subsidies
- Chapter 14 - Payroll, Benefits, and Allowances
- Chapter 15 - Records Management
- Chapter 16 - Gifts and Bequests

The Internet-based version of this Handbook is being provided in Portable Document Format (PDF) and can be accessed at the following address:

<http://www.osec.doc.gov/ofm/acctg/cover.htm>

Should you have any questions regarding this Transmittal or the Handbook, please contact Diem Nguyen at 202-482-0831.